



The auditor's workpapers were dated "7-19-88." On September 20, 1988, the Department notified Sunrise by mail of cost adjustments for 1988, as well as for the previous 3 years. Adjustments to the interest expense for each of the 4 years were explained as follows: "To remove the interest on unnecessary borrowing. The loan was used to pay off a note payable to the stockholder." (Emphasis supplied.) Thus, it is clear that the Department not only considered the interest expense unnecessary from the beginning, but also notified Sunrise of that fact.

Sunrise also argues that, because the Department had reimbursed Sunrise for return on equity up until that item was made an unallowable expense, the Department must have considered the expense necessary, and therefore the replacement loan was also necessary.

We agree with the Department that Sunrise has failed to present evidence that either loan was necessary. There is no testimony as to the purpose of Meriel Stauffer's original loan to Sunrise or as to what the money was actually used for. There is likewise no testimony that the replacement loan was actually used to meet patient care needs.

Sunrise's accountant testified that a nursing home such as Sunrise, which has a high mix of medicaid patients, needed to have sufficient funds on hand to cover unreimbursed costs and that "(i)t could very well be" that the nursing

home might need to get funds from an outside source to help with patient care. However, such a statement amounts to no more than speculation. The accountant at no time testified that either the loan from Meriel Stauffer or the loan from the Bank was actually used to cover unreimbursed costs of patient care.

Aside from a conclusory statement by Sunrise's accountant that the Department "fully believed (the return on equity) was related to patient care or they would not have paid it" prior to the time such expense was disallowed, there is no competent evidence in the record from which it could be determined whether either loan was related to patient care in any way. Therefore, the district court's decision is in error and must be reversed.

#### CONCLUSION

Having reviewed the district court's judgment for error appearing on the record, and having found that the district court's decision is not supported by competent evidence, we reverse and remand the decision of the district court with direction to reinstate the order of the Department.

#### REVERSED AND REMANDED WITH DIRECTION.

WRIGHT, J., participating on briefs.  
LANPHIER, J., not participating.

#### [¶ 42,770] Drug lists for establishing upper limits on payment.

*State Medicaid Manual*, HCFA Pub. 45-6, Sec. 6305, Addendum A, Transmittal No. 26, October 1994.

#### Medicaid: Drug Reimbursement

**List of multiple source drugs for establishing upper limits on payment.**—Reproduced below is HCFA's list of multiple source drugs for use in determining upper limits on Medicaid reimbursement for prescribed drugs, effective January 1, 1995.

See § 14,723.29.

The prior drug list appears at ¶ 42,419 of the GUIDE.

**Addendum A.**—The following listing of multiple source drugs meets the criteria set forth in 42 CFR 447.332 and § 1927(e) of the Act, as amended by OBRA 1993. The development of the current Federal Upper Limit (FUL) listing has been accomplished by computer. Payments for multiple source drugs identified and listed in the accompanying addendum must not exceed, in the aggregate, payment levels determined by applying to each drug entity a reasonable dispensing fee, (established by the State and specified in the State plan), plus an amount based on the limit per unit which HCFA has determined to be equal to 150 percent applied to the lowest price listed (in package sizes of 100 units, unless otherwise noted) in any of the published com-

pendia of cost information of drugs. The listing is based on data current as of July 1994 from the First Data Bank (*Blue Book*), Medi-Span, and the *Red Book*. The revised Addendum A no longer references the commonly known brand names. However, the brand names are included in the FUL listing provided to the State agencies in electronic media format. The FUL price list is updated approximately every six months.

In accordance with current policy, Federal financial participation will not be provided for any drug on the FUL listing for which the FDA has issued a notice of an opportunity for a hearing as a result of the Drug Efficacy Study and Implementation (DESI) program and which has been found to be a less than effective or is

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identical, related or similar (IRS) to the DESI drug. The DESI drug is identified by the Food and Drug Administration or reported by the drug manufacturer for purposes of the Medicaid drug rebate program.

*The effective date of this list is January 1, 1995.*

<b>GENERIC NAME</b>	<b>M = MEDI-SPAN</b>	<b>B = RED BOOK</b>	<b>GENERIC UPPER LIMIT/UNIT Source*</b>
Acetaminophen; Butalbital; Caffeine			
325 mg; 50 mg; 40 mg, Capsule, Oral 100.....		\$0.1193 M	
325 mg; 50 mg; 40 mg, Tablet, Oral 100.....		0.0593 B	
Acetaminophen; Codeine Phosphate			
300 mg; 15 mg, Tablet, Oral 100 .....		0.0443 B	
300 mg; 30 mg, Tablet, Oral 100 .....		0.0593 B	
300 mg; 60 mg, Tablet, Oral 100 .....		0.1043 B	
Acetaminophen; Hydrocodone Bitartrate			
500 mg; 5 mg, Capsule, Oral 100 .....		0.1799 M	
500 mg; 5 mg, Tablet, Oral 100 .....		0.0653 B	
500 mg; 7.5 mg, Tablet, Oral 100 .....		0.2817 M	
750 mg; 7.5 mg, Tablet, Oral 100 .....		0.3375 B	
Acetaminophen; Oxycodone Hydrochloride			
500 mg; 5 mg, Capsule, Oral 100 .....		0.3675 B	
325 mg; 5 mg, Tablet, Oral 100 .....		0.1343 B	
Acetaminophen; Propoxyphene Hydrochloride			
650 mg; 65 mg, Tablet, Oral 100 .....		0.1493 B	
Acetaminophen; Propoxyphene Napsylate			
650 mg; 100 mg, Tablet, Oral 100 .....		0.1233 B	
Acetazolamide			
125 mg, Tablet, Oral 100 .....		0.0839 B	
250 mg, Tablet, Oral 100 .....		0.0743 B	
Acetohexamide			
250 mg, Tablet, Oral 100 .....		0.2363 R	
500 mg, Tablet, Oral 100 .....		0.3225 R	
Albuterol Sulfate			
Eq. 2 mg base/5 ml, Syrup, Oral 480 ml.....		0.0280 B	
Eq. 2 mg base, Tablet, Oral 100 .....		0.0375 B	
Eq. 4 mg base, Tablet, Oral 100 .....		0.0675 B	
Allopurinol			
100 mg, Tablet, Oral 100 .....		0.0323 B	
300 mg, Tablet, Oral 100 .....		0.0743 B	
Alprazolam			
0.25 mg, Tablet, Oral 100 .....		0.0735 B	
0.5 mg, Tablet, Oral 100 .....		0.0923 B	
1 mg, Tablet, Oral 100 .....		0.1230 B	
2 mg, Tablet, Oral 100 .....		0.2372 B	
Amantadine Hydrochloride			
100 mg, Capsule, Oral 100 .....		0.1913 B	
50 mg/5 ml, Syrup, Oral 480 ml .....		0.0998 B	
Amiloride Hydrochloride; Hydrochlorothiazide			
Eq. 5 mg Anhydrous; 50 mg, Tablet, Oral 100 .....		0.0675 B	
Aminophylline			
100 mg, Tablet, Oral 100 .....		0.0293 B	
200 mg, Tablet, Oral 100 .....		0.0353 B	
Amitriptyline Hydrochloride			
10 mg, Tablet, Oral 100 .....		0.0158 B	
25 mg, Tablet, Oral 100 .....		0.0180 B	
50 mg, Tablet, Oral 100 .....		0.0240 B	
75 mg, Tablet, Oral 100 .....		0.0353 B	
100 mg, Tablet, Oral 100 .....		0.0375 B	
150 mg, Tablet, Oral 100 .....		0.0705 B	

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source *</i>
Amitriptyline Hydrochloride; Clordiazepoxide	
Eq. 12.5 mg base; 5 mg, Tablet, Oral 100 .....	\$0.1793 B
Eq. 25 mg base; 10 mg, Tablet, Oral 100 .....	0.2363 B
Amitriptyline Hydrochloride; Perphenazine	
10 mg; 2 mg, Tablet, Oral 100 .....	0.0540 B
10 mg; 4 mg, Tablet, Oral 100 .....	0.0623 B
25 mg; 2 mg, Tablet, Oral 100 .....	0.0743 B
25 mg; 4 mg, Tablet, Oral 100 .....	0.0848 B
50 mg; 4 mg, Tablet, Oral 100 .....	0.1793 B
Amoxapine	
25 mg, Tablet, Oral 100 .....	0.4343 B
50 mg, Tablet, Oral 100 .....	0.7043 B
100 mg, Tablet, Oral 100 .....	1.1738 B
150 mg, Tablet, Oral 30 .....	1.8475 B
Amoxicillin	
250 mg, Capsule, Oral 100 .....	0.0803 B
500 mg, Capsule, Oral 100 .....	0.2294 B
125 mg/5 ml, Powder for reconstitution, Oral 80 ml .....	0.0281 B
125 mg/5 ml, Powder for reconstitution, Oral 100 ml .....	0.0173 B
125 mg/5 ml, Powder for reconstitution, Oral 150 ml .....	0.0138 B
250 mg/5 ml, Powder for reconstitution, Oral 80 ml .....	0.0403 B
250 mg/5 ml, Powder for reconstitution, Oral 100 ml .....	0.0255 B
250 mg/5 ml, Powder for reconstitution, Oral 150 ml .....	0.0196 B
Ampicillin/Ampicillin Trihydrate	
Eq. 250 mg base, Capsule, Oral 100 .....	0.0737 B
Eq. 500 mg base, Capsule, Oral 100 .....	0.1343 B
Eq. 125 mg base/5 ml	
Powder for reconstitution, Oral 100 ml .....	0.0225 R
Eq. 125 mg base/5 ml	
Powder for reconstitution, Oral 200 ml .....	0.0179 B
Eq. 250 mg base/5 ml	
Powder for reconstitution, Oral 100 ml .....	0.0315 R
Eq. 250 mg base/5 ml	
Powder for reconstitution, Oral 200 ml .....	0.0256 B
Aspirin; Butalbital; Caffeine	
325 mg; 50 mg; 40 mg, Tablet, Oral 100 .....	0.0353 B
Aspirin; Caffeine; Propoxyphene Hydrochloride	
389 mg; 32.4 mg; 65 mg, Capsule, Oral 100 .....	0.0845 B
Aspirin; Carisoprodol	
325 mg; 200 mg, Tablet, Oral 100 .....	0.5918 B
Aspirin; Methocarbamol	
325 mg; 400 mg, Tablet, Oral 100 .....	0.1943 B
Aspirin; Oxycodone Hydrochloride; Oxycodone Terephthalate	
325 mg; 4.5 mg; 0.38 mg, Tablet, Oral 100 .....	0.1964 B
Atenolol	
25 mg, Tablet, Oral 100 .....	0.1139 B
50 mg, Tablet, Oral 100 .....	0.0848 B
100 mg, Tablet, Oral 100 .....	0.1290 B
Atenolol; Chlorthalidone	
50 mg; 25 mg, Tablet, Oral 100 .....	0.7343 B
100 mg; 25 mg, Tablet, Oral 100 .....	1.0493 B
Atropine Sulfate; Diphenoxylate Hydrochloride	
0.025 mg; 2.5 mg, Tablet, Oral 100 .....	0.0242 B
Bacitracin	
500 units/gm, Ointment, Ophthalmic 3.5 gm .....	0.8914 B
Bacitracin Zinc; Neomycin Sulfate; Polymyxin B Sulfate	
400 units/gm; Eq. 3.5 mg base/gm; 10,000 units/gm	
Ointment, Ophthalmic 3.5 gm .....	1.0760 R
Bacitracin Zinc; Polymyxin B Sulfate	
500 units/gm; 10,000 units/gm	

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<b>GENERIC NAME</b>	<b>GENERIC UPPER LIMIT/UNIT</b>
Ointment, Ophthalmic 3.5 gm .....	\$0.8357 B
<b>Baclofen</b>	
10 mg, Tablet, Oral 100 .....	0.1275 B
20 mg, Tablet, Oral 100 .....	0.2393 B
<b>Benzonatate</b>	
100 mg, Capsule, Oral 100 .....	0.5625 B
<b>Benztropine Mesylate</b>	
0.5 mg, Tablet, Oral 100 .....	0.0240 B
1 mg, Tablet, Oral 100 .....	0.0263 B
2 mg, Tablet, Oral 100 .....	0.0330 B
<b>Betamethasone Dipropionate</b>	
Eq 0.05% base, Cream, Topical 15 gm .....	0.2250 B
Eq. 0.05% base, Cream, Topical 45 gm .....	0.1517 B
Eq. 0.05% base, Lotion, Topical 20 ml .....	0.3225 R
Eq. 0.05% base, Lotion, Topical 60 ml .....	0.1910 B
Eq. 0.05% base, Ointment, Topical 15 gm .....	0.3750 B
Eq. 0.05% base, Ointment, Topical 45 gm .....	0.2283 B
<b>Betamethasone Valerate</b>	
Eq. 0.1% base, Cream, Topical 15 gm .....	0.1300 B
Eq. 0.1% base, Cream, Topical 45 gm .....	0.0833 B
Eq. 0.1% base, Lotion, Topical 60 ml .....	0.1100 B
Eq. 0.1% base, Ointment, Topical 15 gm .....	0.2160 B
Eq. 0.1% base, Ointment, Topical 45 gm .....	0.1413 B
<b>Bethanechol Chloride</b>	
5 mg, Tablet, Oral 100 .....	0.0210 B
10 mg, Tablet, Oral 100 .....	0.0225 B
25 mg, Tablet, Oral 100 .....	0.0315 B
50 mg, Tablet, Oral 100 .....	0.0675 B
<b>Bromodiphenhydramine Hydrochloride; Codeine Phosphate</b>	
12.5 mg/5 ml; 10 mg/5 ml, Syrup, Oral 480 ml .....	0.0186 B
<b>Brompheniramine Maleate; Codeine Phosphate; Phenylpropanolamine Hydrochloride</b>	
2 mg/5 ml; 10 mg/5 ml; 12.5 mg/5 ml, Syrup, Oral 480 ml .....	0.0296 R
<b>Brompheniramine Maleate; Dextromethorphan Hydrobromide; Pseudoephedrine Hydrochloride</b>	
2 mg/5 ml; 10 mg/5 ml; 30 mg/5 ml, Syrup, Oral 480 ml .....	0.0106 M
<b>Butabarbital Sodium</b>	
30 mg/5 ml, Elixir, Oral 480 ml .....	0.0135 B
<b>Carbamazepine</b>	
200 mg, Tablet, Oral 100 .....	0.1493 B
100 mg, Tablet, chewable, Oral 100 .....	0.1874 B
<b>Carbidopa; Levodopa</b>	
10 mg; 100 mg, Tablet, Oral 100 .....	0.3975 B
25 mg; 100 mg, Tablet, Oral 100 .....	0.4425 B
25 mg; 250 mg, Tablet, Oral 100 .....	0.5382 B
<b>Carisoprodol</b>	
350 mg, Tablet, Oral 100 .....	0.0713 B
<b>Cephalexin</b>	
Eq. 250 mg base, Capsule, Oral 100 .....	0.1163 B
Eq. 500 mg base, Capsule, Oral 100 .....	0.2243 B
Eq. 125 mg base/5 ml	
Powder for reconstitution, Oral 100 ml .....	0.0308 B
Eq. 125 mg base/5 ml	
Powder for reconstitution, Oral 200 ml .....	0.0221 B
Eq. 250 mg base/5 ml	
Powder for reconstitution, Oral 100 ml .....	0.0443 B
Eq. 250 mg base/5 ml	
Powder for reconstitution, Oral 200 ml .....	0.0386 B
Eq. 250 mg base, Tablet, Oral 100 .....	0.3593 R
Eq. 500 mg base, Tablet, Oral 100 .....	0.7193 R

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source</i>
Cephradine	
250 mg, Capsule, Oral 100 .....	\$0.3338 B
500 mg, Capsule, Oral 100 .....	0.6593 B
125 mg/5 ml, Powder for reconstitution, Oral 100 ml .....	0.0749 M
250 mg/5 ml, Powder for reconstitution, Oral 100 ml .....	0.1274 B
Chloramphenicol	
250 mg, Capsule, Oral 100 .....	0.3870 B
0.5%, Solution/Drops, Ophthalmic 7.5 ml .....	0.3780 R
0.5%, Solution/Drops, Ophthalmic 15 ml .....	0.3300 B
Chlordiazepoxide Hydrochloride	
5 mg, Capsule, Oral 100 .....	0.0503 B
10 mg, Capsule, Oral 100 .....	0.0383 B
25 mg, Capsule, Oral 100 .....	0.0540 B
Chlorothiazide	
250 mg, Tablet, Oral 100 .....	0.0335 B
500 mg, Tablet, Oral 100 .....	0.0576 B
Chlorpheniramine Maleate	
4 mg, Tablet, Oral 100 .....	0.0103 B
Chlorpromazine Hydrochloride	
30 mg/ml, Concentrate, Oral 120 ml .....	0.0719 B
100 mg/ml, Concentrate, Oral 240 ml .....	0.0948 B
Chlorpropamide	
100 mg, Tablet, Oral 100 .....	0.0179 B
250 mg, Tablet, Oral 100 .....	0.0293 B
Chlorthalidone	
25 mg, Tablet, Oral 100 .....	0.0311 B
50 mg, Tablet, Oral 100 .....	0.0348 B
Chlorthalidone; Clonidine Hydrochloride	
15 mg; 0.1 mg, Tablet, Oral 100 .....	0.2040 B
15 mg; 0.2 mg, Tablet, Oral 100 .....	0.2625 B
15 mg; 0.3 mg, Tablet, Oral 100 .....	0.3225 B
Chlorzoxazone	
250 mg, Tablet, Oral 100 .....	0.0599 M
500 mg, Tablet, Oral 100 .....	0.1073 B
Cimetidine	
200 mg, Tablet, Oral 100 .....	0.5445 B
300 mg, Tablet, Oral 100 .....	0.5699 B
400 mg, Tablet, Oral 100 .....	0.9455 B
800 mg, Tablet, Oral 100 .....	1.8443 B
Clemastine Fumarate	
2.68 mg, Tablet, Oral 100 .....	0.8213 B
Clindamycin Hydrochloride	
Eq. 150 mg base, Capsule, Oral 100 .....	0.7493 B
Clofibrate	
500 mg, Capsule, Oral 100 .....	0.1313 B
Clonidine Hydrochloride	
0.1 mg, Tablet, Oral 100 .....	0.0203 B
0.2 mg, Tablet, Oral 100 .....	0.0225 B
0.3 mg, Tablet, Oral 100 .....	0.0278 B
Clorazepate Dipotassium	
3.75 mg, Tablet, Oral 100 .....	0.0357 B
7.5 mg, Tablet, Oral 100 .....	0.0405 B
15 mg, Tablet, Oral 100 .....	0.0488 B
Cloxacillin Sodium	
Eq. 250 mg base, Capsule, Oral 100 .....	0.2175 B
Eq. 500 mg base, Capsule, Oral 100 .....	0.3893 B
Eq. 125 mg base/5 ml Powder for reconstitution, Oral 100 ml .....	0.0533 M
Eq. 125 mg base/5 ml Powder for reconstitution, Oral 200 ml .....	0.0469 M

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source*</i>
Codeine Phosphate; Phenylephrine Hydrochloride; Promethazine Hydrochloride 10 mg/5 ml; 5 mg/5 ml; 6.25 mg/5 ml, Syrup, Oral 480 ml .....	\$0.0125 B
Codeine Phosphate; Promethazine Hydrochloride 10 mg/5 ml; 6.25 mg/5 ml, Syrup, Oral 480 ml .....	0.0111 B
Codeine Phosphate; Pseudoephedrine Hydrochloride; Triprolidine Hydrochloride 10 mg/5 ml; 30 mg/5 ml; 1.25 mg/5 ml, Syrup, Oral 480 ml .....	0.0103 B
Cyclobenzaprine Hydrochloride 10 mg, Tablet, Oral 100.....	0.1943 B
Cyclopentolate Hydrochloride 1%, Solution/Drops, Ophthalmic 15 ml .....	0.5200 B
Cyproheptadine Hydrochloride 2 mg/5 ml, Syrup, Oral 480 ml .....	0.0133 B
4 mg, Tablet, Oral 100.....	0.0188 B
Desipramine Hydrochloride 10 mg, Tablet, Oral 100.....	0.1529 B
25 mg, Tablet, Oral 100.....	0.1043 B
50 mg, Tablet, Oral 100.....	0.1538 B
75 mg, Tablet, Oral 100.....	0.1928 B
100 mg, Tablet, Oral 100.....	0.4353 B
Desonide 0.05%, Cream, Topical 15 gm .....	0.6090 M
0.05%, Cream, Topical 60 gm .....	0.4178 B
Desoximetasone 0.05%, Cream, Topical 15 gm .....	0.5240 B
0.05%, Cream, Topical 60 gm .....	0.3370 B
0.25%, Cream, Topical 15 gm .....	0.6900 B
0.25%, Cream, Topical 60 gm .....	0.4118 B
Dexamethasone 0.5 mg/5 ml Elixir, Oral 100 ml .....	0.0780 B
Dexamethasone; Neomycin Sulfate; Polymyxin B Sulfate 0.1%; Eq. 3.5 mg base/gm; 10,000 units/gm Ointment, Ophthalmic 3.5 gm .....	1.5386 R
Dexamethasone Sodium Phosphate Eq. 0.05% Phosphate, Ointment, Ophthalmic 3.5 gm .....	0.9000 B
Eq. 0.1% Phosphate, Solution/Drops, Ophthalmic 5 ml .....	0.4800 B
Dexamethasone Sodium Phosphate; Neomycin Sulfate Eq. 0.1% Phosphate; Eq. 3.5 mg base/ml Solution/Drops, Ophthalmic 5 ml .....	1.2750 B
Dexchlorpheniramine Maleate 2 mg/5 ml, Syrup, Oral 480 ml .....	0.0266 B
Dextroamphetamine Sulfate 5 mg, Tablet, Oral 100.....	0.1733 B
Dextromethorphan Hydrobromide; Promethazine Hydrochloride 15 mg/5 ml; 6.25 mg/5 ml, Syrup, Oral 480 ml .....	0.0092 B
Diazepam 2 mg, Tablet, Oral 100.....	0.0185 B
5 mg, Tablet, Oral 100.....	0.0278 B
10 mg, Tablet, Oral 100.....	0.0260 B
Dicloxacillin Sodium Eq. 250 mg base, Capsule, Oral 100 .....	0.1943 B
Eq. 500 mg base, Capsule, Oral 100 .....	0.3743 B
Diethylpropion Hydrochloride 25 mg, Tablet, Oral 100.....	0.0537 B
Diltiazem Hydrochloride 60 mg, Capsule, extended release, Oral 100 .....	0.7077 B
90 mg, Capsule, extended release, Oral 100 .....	0.8090 B
30 mg, Tablet, Oral 100.....	0.1170 B
60 mg, Tablet, Oral 100.....	0.1838 B
90 mg, Tablet, Oral 100.....	0.2603 B
120 mg, Tablet, Oral 100.....	0.3593 B

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source</i>
Diphenhydramine Hydrochloride	
25 mg, Capsule, Oral 100 .....	\$0.0169 B
50 mg, Capsule, Oral 100 .....	0.0206 B
12.5 mg/5 ml, Elixir, Oral 480 ml .....	0.0061 B
Dipyridamole	
25 mg, Tablet, Oral 100 .....	0.0270 B
50 mg, Tablet, Oral 100 .....	0.0413 M
75 mg, Tablet, Oral 100 .....	0.0563 M
Disopyramide Phosphate	
Eq. 100 mg base, Capsule, Oral 100 .....	0.0975 B
Eq. 150 mg base, Capsule, Oral 100 .....	0.1193 B
Doxepin Hydrochloride	
Eq. 10 mg base, Capsule, Oral 100 .....	0.0443 B
Eq. 25 mg base, Capsule, Oral 100 .....	0.0525 B
Eq. 50 mg base, Capsule, Oral 100 .....	0.0743 B
Eq. 75 mg base, Capsule, Oral 100 .....	0.0975 B
Eq. 100 mg base, Capsule, Oral 100 .....	0.1193 B
Eq. 150 mg base, Capsule, Oral 100 .....	0.3143 B
Eq. 10 mg base/ml, Concentrate, Oral 120 ml .....	0.1362 B
Doxycycline Hyolate	
Eq. 100 mg base, Capsule, Oral 50 .....	0.1125 B
Eq. 100 mg base, Capsule, coated pellets, Oral 50 .....	1.7697 R
Eq. 100 mg base, Tablet, Oral 50 .....	0.1275 B
Ergocalciferol	
50,000 iu, Capsule, Oral 100 .....	0.0464 B
Ergoloid Mesylates	
1 mg, Tablet, Oral 100 .....	0.1388 B
0.5 mg, Tablet, Sublingual 100 .....	0.0780 M
1 mg, Tablet, Sublingual 100 .....	0.0686 B
Erythromycin	
250 mg, Capsule, delayed rel. pellets, Oral 100 .....	0.2693 B
2%, Gel, Topical 30 gm .....	0.4945 B
2%, Gel, Topical 60 gm .....	0.4673 M
5 mg/gm, Ointment, Ophthalmic 3.5 gm .....	0.5357 B
2%, Solution, Topical 60 ml .....	0.0650 B
333 mg, Tablet, delayed release, Oral 100 .....	0.3449 R
Erythromycin Estolate	
Eq. 250 mg base, Capsule, Oral 100 .....	0.2292 B
Eq. 125 mg base/5 ml, Suspension, Oral 480 ml .....	0.0467 B
Eq. 250 mg base/5 ml, Suspension, Oral 480 ml .....	0.0766 B
Erythromycin Ethylsuccinate	
Eq. 200 mg base/5 ml, Granule, Oral 100 ml .....	0.0740 R
Eq. 200 mg base/5 ml, Granule, Oral 200 ml .....	0.0701 R
Eq. 200 mg base/5 ml, Suspension, Oral 100 ml .....	0.0569 R
Eq. 200 mg base/5 ml, Suspension, Oral 200 ml .....	0.0697 M
Eq. 200 mg base/5 ml, Suspension, Oral 480 ml .....	0.0248 B
Eq. 400 mg base/5 ml, Suspension, Oral 100 ml .....	0.1022 R
Eq. 400 mg base/5 ml, Suspension, Oral 480 ml .....	0.0461 B
Eq. 400 mg base, Tablet, Oral 100 .....	0.2160 B
Erythromycin Ethylsuccinate; Sulfisoxazole Acetyl	
Eq. 200 mg base/5 ml; Eq. 600 mg base/5 ml Granule, Oral 100 ml .....	0.0893 B
Eq. 200 mg base/5 ml; Eq. 600 mg base/5 ml Granule, Oral 150 ml .....	0.0880 B
Eq. 200 mg base/5 ml; Eq. 600 mg base/5 ml Granule, Oral 200 ml .....	0.0863 B
Erythromycin Stearate	
Eq. 250 mg base, Tablet, Oral 100 .....	0.1350 M
Eq. 500 mg base, Tablet, Oral 100 .....	0.2175 B
Estropipate	
3 mg, Tablet, Oral 100 .....	1.1063 B
Ethinyl Estradiol; Norethindrone	
0.035 mg; 0.5 mg, Tablet, Oral-21 21 .....	0.5100 B
0.035 mg; 1 mg, Tablet, Oral-21 21 .....	0.5100 B

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<b>GENERIC NAME</b>	<b>GENERIC UPPER LIMIT/UNIT Source</b>
0.035 mg; 0.5 mg, Tablet, Oral-28 28 .....	\$0.3825 B
0.035 mg; 1 mg, Tablet, Oral-28 28 .....	0.3828 B
<b>Fenoprofen Calcium</b>	
Eq. 200 mg base, Capsule, Oral 100 .....	0.2742 B
Eq. 300 mg base, Capsule, Oral 100 .....	0.3057 B
Eq. 600 mg base, Tablet, Oral 100 .....	0.2070 B
<b>Fluocinolone Acetonide</b>	
0.01%, Cream, Topical 15 gm .....	0.0840 B
0.01%, Cream, Topical 60 gm .....	0.0413 B
0.01% Cream, Topical 425 gm .....	0.0308 B
0.025%, Cream, Topical 15 gm .....	0.1050 B
0.025%, Cream, Topical 60 gm .....	0.0612 B
0.025%, Cream, Topical 425 gm .....	0.0631 B
0.025%, Ointment, Topical 15 gm .....	0.1360 B
0.025%, Ointment, Topical 60 gm .....	0.0800 B
0.01%, Solution, Topical 20 ml .....	0.1763 B
0.01%, Solution, Topical 60 ml .....	0.1163 B
<b>Fluocinonide</b>	
0.05%, Cream, Topical 15 gm .....	0.2950 B
0.05%, Cream, Topical 30 gm .....	0.2200 B
0.05%, Cream, Topical 60 gm .....	0.1737 B
0.05%, Cream, Topical 120 gm .....	0.2036 R
0.05%, Gel, Topical 60 gm .....	0.7097 B
0.05%, Ointment, Topical 15 gm .....	1.0800 B
0.05%, Ointment, Topical 30 gm .....	0.5463 R
0.05%, Ointment, Topical 60 gm .....	0.6237 B
0.05%, Solution, Topical 60 ml .....	0.2837 B
<b>Flurometholone</b>	
0.1%, Suspension/Drops, Ophthalmic 5 ml .....	1.8750 R
<b>Fluphenazine Hydrochloride</b>	
5 mg/ml, Concentrate, Oral 120 ml .....	0.8228 M
1 mg, Tablet, Oral 100 .....	0.2363 B
2.5 mg, Tablet, Oral 100 .....	0.3690 B
5 mg, Tablet, Oral 100 .....	0.4493 B
10 mg, Tablet, Oral 100 .....	0.6713 B
<b>Flurazepam Hydrochloride</b>	
15 mg, Capsule, Oral 100 .....	0.0525 B
30 mg, Capsule, Oral 100 .....	0.0675 B
<b>Folic Acid</b>	
1 mg, Tablet, Oral 1000 .....	0.0089 B
<b>Furosemide</b>	
20 mg, Tablet, Oral 100 .....	0.0203 B
40 mg, Tablet, Oral 100 .....	0.0270 B
80 mg, Tablet, Oral 100 .....	0.0563 B
<b>Gemfibrozil</b>	
600 mg, Tablet, Oral 60 .....	0.6812 B
<b>Gentamicin Sulfate</b>	
Eq. 0.1% base, Cream, Topical 15 gm .....	0.1350 B
Eq. 0.3% base, Ointment, Ophthalmic 3.5 gm .....	2.3529 R
Eq. 0.1% base, Ointment, Topical 15 gm .....	0.1350 B
Eq. 0.1% base, Ointment, Topical 30 gm .....	0.1395 M
Eq. 0.3% base, Solution/Drops, Ophthalmic 5 ml .....	0.7500 B
Eq. 0.3% base, Solution/Drops, Ophthalmic 15 ml .....	0.4150 B
<b>Glutethimide</b>	
500 mg, Tablet, Oral 100 .....	0.1793 B
<b>Gramicidin; Neomycin Sulfate; Polymyxin B Sulfate</b>	
0.025 mg/ml; Eq. 1.75 mg base/ml; 10,000 units/ml Solution/Drops, Ophthalmic 10 ml .....	0.3885 B
<b>Haloperidol</b>	
0.5 mg, Tablet, Oral 100 .....	0.0188 B
1 mg, Tablet, Oral 100 .....	0.0210 B

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	GENERIC UPPER LIMIT/UNIT
<b>GENERIC NAME</b>	<b>Source *</b>
2 mg, Tablet, Oral 100 .....	\$0.0203 B
5 mg, Tablet, Oral 100 .....	0.0293 B
10 mg, Tablet, Oral 100 .....	0.0383 B
20 mg, Tablet, Oral 100 .....	0.1185 B
<b>Haloperidol Lactate</b>	
Eq. 2 mg base/ml, Concentrate, Oral 15 ml .....	0.6290 M
Eq. 2 mg base/ml, Concentrate, Oral 120 ml .....	0.1875 R
<b>Homatropine Methylbromide; Hydrocodone Bitartrate</b>	
1.5 mg/5 ml; 5 mg/5 ml, Syrup, Oral 480 ml .....	0.0186 B
<b>Hydralazine Hydrochloride</b>	
10 mg, Tablet, Oral 100 .....	0.0165 B
25 mg, Tablet, Oral 100 .....	0.0188 B
50 mg, Tablet, Oral 100 .....	0.0263 B
100 g, Tablet, Oral 100 .....	0.0428 B
<b>Hydralazine Hydrochloride; Hydrochlorothiazide</b>	
25 mg; 25 mg, Capsule, Oral 100 .....	0.0788 B
50 mg; 50 mg, Capsule, Oral 100 .....	0.1013 B
100 mg; 50 mg, Capsule, Oral 100 .....	0.1928 B
<b>Hydrochlorothiazide</b>	
25 mg, Tablet, Oral 100 .....	0.0150 B
50 mg, Tablet, Oral 100 .....	0.0188 B
100 mg, Tablet, Oral 100 .....	0.0443 B
<b>Hydrochlorothiazide; Methyldopa</b>	
15 mg; 250 mg, Tablet, Oral 100 .....	0.1013 B
25 mg; 250 mg, Tablet, Oral 100 .....	0.1043 B
30 mg; 500 mg, Tablet, Oral 100 .....	0.3651 B
50 mg; 500 mg, Tablet, Oral 100 .....	0.3696 B
<b>Hydrochlorothiazide; Propranolol Hydrochloride</b>	
25 mg; 40 mg, Tablet, Oral 100 .....	0.0638 B
25 mg; 80 mg, Tablet, Oral 100 .....	0.0998 B
<b>Hydrochlorothiazide; Spironolactone</b>	
25 mg; 25 mg, Tablet, Oral 100 .....	0.0533 B
<b>Hydrochlorothiazide; Triamterene</b>	
50 mg; 75 mg, Tablet, Oral 100 .....	0.0593 B
<b>Hydrocortisone</b>	
0.5%, Cream, Topical 15 gm .....	0.1140 M
0.5%, Cream, Topical 30 gm .....	0.0400 B
0.5%, Cream, Topical 45 gm .....	0.0520 B
0.5%, Cream, Topical 120 gm .....	0.0387 R
0.5%, Cream, Topical 454 gm .....	0.0268 R
1%, Cream, Topical 15 gm .....	0.1580 M
1%, Cream, Topical 20 gm .....	0.1193 R
1%, Cream, Topical 30 gm .....	0.0525 R
1%, Cream, Topical 45 gm .....	0.0680 R
1%, Cream, Topical 60 gm .....	0.0675 R
1%, Cream, Topical 120 gm .....	0.0600 B
1%, Cream, Topical 454 gm .....	0.0519 B
2.5%, Cream, Topical 20 gm .....	0.2063 R
2.5%, Cream, Topical 30 gm .....	0.1550 B
0.5%, Lotion, Topical 60 ml .....	0.0375 R
0.5%, Lotion, Topical 120 ml .....	0.0380 B
1%, Lotion, Topical 60 ml .....	0.0687 M
1%, Lotion, Topical 120 ml .....	0.0506 M
2.5%, Lotion, Topical 60 ml .....	0.2588 M
1%, Ointment, Topical 15 gm .....	0.1580 M
1%, Ointment, Topical 20 gm .....	0.1290 R
1%, Ointment, Topical 30 gm .....	0.0640 B
1%, Ointment, Topical 120 gm .....	0.0600 B
1%, Ointment, Topical 454 gm .....	0.0512 B
2.5%, Ointment, Topical 20 gm .....	0.2738 B
<b>Hydrocortisone; Neomycin Sulfate; Polymyxin B Sulfate</b>	
1%; Eq. 3.5 mg base/ml; 10,000 units/ml .....	

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT</i>
Solution/Drops, Otic 10 ml . . . . .	\$0.0197 R
1%; Eq. 3.5 mg base/ml; 10,000 units/ml	
Suspension, Otic 10 ml . . . . .	0.4500 B
<b>Hydroxyzine Hydrochloride</b>	
10 mg/5 ml, Syrup, Oral 480 ml . . . . .	0.0172 B
10 mg, Tablet, Oral 100 . . . . .	0.0255 B
25 mg, Tablet, Oral 100 . . . . .	0.0345 B
50 mg, Tablet, Oral 100 . . . . .	0.0413 B
<b>Hydroxyzine Pamoate</b>	
Eq. 25 mg hcl, capsule, Oral 100 . . . . .	0.1140 B
Eq. 50 mg hcl, Capsule, Oral 100 . . . . .	0.1238 B
Eq. 100 mg hcl, Capsule, Oral 100 . . . . .	0.2238 B
<b>Ibuprofen</b>	
400 mg, Tablet, Oral 100 . . . . .	0.0375 B
600 mg, Tablet, Oral 100 . . . . .	0.0474 B
800 mg, Tablet, Oral 100 . . . . .	0.0675 B
<b>Imipramine Hydrochloride</b>	
10 mg, Tablet, Oral 100 . . . . .	0.0203 B
25 mg, Tablet, Oral 100 . . . . .	0.0233 B
50 mg, Tablet, Oral 100 . . . . .	0.0308 B
<b>Indomethacin</b>	
25 mg, Capsule, Oral 100 . . . . .	0.0263 B
50 mg, Capsule, Oral 100 . . . . .	0.0375 B
75 mg, Capsule, extended release, Oral 100 . . . . .	0.7350 B
<b>Isoetharine Hydrochloride</b>	
1%, Solution, Inhalation 10 ml . . . . .	0.6150 R
1%, Solution, Inhalation 30 ml . . . . .	0.5000 B
<b>Isoniazid</b>	
100 mg, Tablet, Oral 100 . . . . .	0.0356 M
300 mg, Tablet, Oral 100 . . . . .	0.0638 R
<b>Isosorbide Dinitrate</b>	
5 mg, Tablet, Oral 100 . . . . .	0.0188 B
10 mg, Tablet, Oral 100 . . . . .	0.0206 B
20 mg, Tablet, Oral 100 . . . . .	0.0218 B
30 mg, Tablet, Oral 100 . . . . .	0.0263 B
2.5 mg, Tablet, Sublingual 100 . . . . .	0.0323 B
5 mg, Tablet, Sublingual 100 . . . . .	0.0287 B
<b>Lactulose</b>	
10 gm/15 ml, Syrup, Oral 240 ml . . . . .	0.0334 B
10 gm/15 ml, Syrup, Oral 480 ml . . . . .	0.0280 B
10 gm/15 ml, Syrup, Oral 960 ml . . . . .	0.0280 B
10 gm/15 ml, Syrup, Oral 1920 ml . . . . .	0.0359 M
<b>Leucovorin Calcium</b>	
Eq. 5 mg base, Tablet, Oral 100 . . . . .	2.7593 B
<b>Levobunolol Hydrochloride</b>	
0.5%, Solution/Drops, Ophthalmic 5 ml . . . . .	2.9850 B
<b>Lidocaine Hydrochloride</b>	
2%, Solution, Oral 100 ml . . . . .	0.0338 B
<b>Lindane</b>	
1%, Lotion, Topical 60 ml . . . . .	0.0435 B
1%, Lotion, Topical 480 ml . . . . .	0.0248 B
1%, Shampoo, Topical 60 ml . . . . .	0.0482 B
1%, Shampoo, Topical 480 ml . . . . .	0.0280 B
<b>Lithium Carbonate</b>	
300 mg, Capsule, Oral 100 . . . . .	0.0428 B
<b>Lithium Citrate</b>	
Eq. 300 mg Carbonate/5 ml, Syrup, Oral 480 ml . . . . .	0.0337 B
<b>Loperamide Hydrochloride</b>	
2 mg, Capsule, Oral 100 . . . . .	0.2925 B

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source</i>
<b>Lorazepam</b>	
0.5 mg, Tablet, Oral 100 .....	\$0.0173 B
1 mg, Tablet, Oral 100 .....	0.0207 B
2 mg, Tablet, Oral 100 .....	0.0228 B
<b>Loxapine Succinate</b>	
Eq. 5 mg base, Capsule, Oral 100 .....	0.4343 B
Eq. 10 mg base, Capsule, Oral 100 .....	0.5925 B
Eq. 25 mg base, Capsule, Oral 100 .....	0.8993 B
Eq. 50 mg base, Capsule, Oral 100 .....	1.2113 B
<b>Maprotiline Hydrochloride</b>	
25 mg, Tablet, Oral 100 .....	0.2123 B
50 mg, Tablet, Oral 100 .....	0.3075 B
75 mg, Tablet, Oral 100 .....	0.4425 B
<b>Meclizine Hydrochloride</b>	
12.5 mg, Tablet, Oral 100 .....	0.0240 B
25 mg, Tablet, Oral 100 .....	0.0297 B
25 mg, Tablet, chewable, Oral 100 .....	0.0253 R
<b>Meclofenamate Sodium</b>	
Eq. 50 mg base, Capsule, Oral 100 .....	0.1583 B
Eq. 100 mg base, Capsule, Oral 100 .....	0.2393 B
<b>Megestrol Acetate</b>	
20 mg, Tablet, Oral 100 .....	0.4313 B
40 mg, Tablet, Oral 100 .....	0.7635 B
<b>Meprobamate</b>	
200 mg, Tablet, Oral 100 .....	0.0398 B
400 mg, Tablet, Oral 100 .....	0.0465 R
<b>Mestranol; Norethindrone</b>	
0.05 mg; 1 mg, Tablet, Oral-21 21 .....	0.5100 B
0.05 mg; 1 mg, Tablet, Oral-28 28 .....	0.3828 B
<b>Metaproterenol Sulfate</b>	
10 mg/5 ml, Syrup, Oral 480 ml .....	0.0180 B
10 mg, Tablet, Oral 100 .....	0.0743 B
20 mg, Tablet, Oral 100 .....	0.1125 B
<b>Methocarbamol</b>	
500 mg, Tablet, Oral 100 .....	0.0675 B
750 mg, Tablet, Oral 100 .....	0.0893 B
<b>Methotrexate Sodium</b>	
Eq. 2.5 mg base, Tablet, Oral 100 .....	2.9939 B
<b>Methylclothiazide</b>	
2.5 mg, Tablet, Oral 100 .....	0.0795 R
5 mg, Tablet, Oral 100 .....	0.0621 B
<b>Methyldopa</b>	
125 mg, Tablet, Oral 100 .....	0.0450 B
250 mg, Tablet, Oral 100 .....	0.0600 B
500 mg, Tablet, Oral 100 .....	0.0938 B
<b>Methylphenidate Hydrochloride</b>	
5 mg, Tablet, Oral 100 .....	0.2693 B
10 mg, Tablet, Oral 100 .....	0.3788 B
20 mg, Tablet, Oral 100 .....	0.5543 B
20 mg, Tablet, extended release, Oral 100 .....	0.8993 B
<b>Methylprednisolone</b>	
4 mg, Tablet, Oral 100 .....	0.4382 B
<b>Metoclopramide Hydrochloride</b>	
Eq. 5 mg base, Tablet, Oral 100 .....	0.1688 B
Eq. 10 mg base, Tablet, Oral 100 .....	0.0225 B
<b>Metoprolol Tartrate</b>	
50 mg, Tablet, Oral 100 .....	0.2049 B
100 mg, Tablet, Oral 100 .....	0.3143 B
<b>Metronidazole</b>	

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<b>GENERIC NAME</b>	<b>GENERIC UPPER LIMIT/UNIT Source*</b>
250 mg, Tablet, Oral 100.....	\$0.0404 B
500 mg, Tablet, Oral 100.....	0.0788 B
<b>Minocycline Hydrochloride</b>	
Eq. 50 mg base, Capsule, Oral 100 .....	0.6743 B
<b>Minoxidil</b>	
2.5 mg, Tablet, Oral 100 .....	0.1388 B
10 mg, Tablet, Oral 100.....	0.1575 B
<b>Naphazoline Hydrochloride</b>	
0.1%, Solution/Drops, Ophthalmic 15 ml.....	0.2255 B
<b>Naproxen</b>	
250 mg, Tablet, Oral 100.....	0.1347 B
375 mg, Tablet, Oral 100.....	0.1737 B
500 mg, Tablet, Oral 100.....	0.2120 B
<b>Naproxen Sodium</b>	
Eq. 250 mg base, Tablet, Oral 100 .....	0.1838 B
Eq. 500 mg base, Tablet, Oral 100 .....	0.2888 B
<b>Niacin</b>	
500 mg, Tablet, Oral 100.....	0.0299 R
<b>Nifedipine</b>	
10 mg, Capsule, Oral 100 .....	0.1163 B
20 mg, Capsule, Oral 100 .....	0.2093 B
<b>Nitrofurazone</b>	
0.2%, Ointment, Topical 30 gm .....	0.0545 R
0.2%, Ointment, Topical 454 gm .....	0.0167 B
<b>Nortriptyline Hydrochloride</b>	
Eq. 10 mg base, Capsule, Oral 100 .....	0.1934 M
Eq. 25 mg base, Capsule, Oral 100 .....	0.3867 M
Eq. 50 mg base, Capsule, Oral 100 .....	0.7290 M
Eq. 75 mg base, Capsule, Oral 100 .....	1.1115 M
<b>Nystatin</b>	
100,000 units/gm, Cream, Topical 15 gm .....	0.0970 B
100,000 units/gm, Cream, Topical 30 gm .....	0.0725 B
100,000 units/gm, Ointment, Topical 15 gm .....	0.0970 B
100,000 units/gm, Ointment, Topical 30 gm .....	0.1200 B
100,000 units/ml, Suspension, Oral 60 ml .....	0.0548 B
100,000 units/ml, Suspension, Oral 480 ml .....	0.0430 B
100,000 units, Tablet, Vaginal 15 .....	0.4950 B
100,000 units, Tablet, Vaginal 30 .....	0.4475 B
500,000 units, Tablet, Oral 100 .....	0.1193 B
<b>Nystatin: Triamcinolone Acetonide</b>	
100,000 units/gm; 0.1%, Cream, Topical 15 gm .....	0.1250 B
100,000 units/gm; 0.1%, Cream, Topical 30 gm .....	0.1125 B
100,000 units/gm; 0.1% Cream, Topical 60 gm .....	0.0875 B
100,000 units/gm; 0.1%, Cream, Topical 120 gm .....	0.1262 B
100,000 units/gm; 0.1%, Ointment, Topical 15 gm .....	0.1350 B
100,000 units/gm; 0.1%, Ointment, Topical 30 gm .....	0.1250 B
100,000 units/gm; 0.1%, Ointment, Topical 60 gm .....	0.1025 B
<b>Oxacillin Sodium</b>	
Eq. 250 mg base, Capsule, Oral 100 .....	0.2175 B
Eq. 500 mg base, Capsule, Oral 100 .....	0.4193 B
Eq. 250 mg base/5 ml Powder for reconstitution, Oral 100 ml.....	0.0525 B
<b>Oxazepam</b>	
10 mg, Capsule, Oral 100 .....	0.0603 B
15 mg, Capsule, Oral 100 .....	0.0750 B
30 mg, Capsule, Oral 100 .....	0.0975 B
15 mg, Tablet, Oral 100.....	0.2798 B
<b>Oxybutynin Chloride</b>	
5 mg, Tablet, Oral 100.....	0.2093 B
<b>Penicillin V Potassium</b>	

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<i>GENERIC NAME</i>	<i>GENERIC UPPER LIMIT/UNIT Source</i>
Eq. 125 mg base/5 ml Powder for reconstitution, Oral 100 ml.....	\$0.0165 B
Eq. 125 mg base/5 ml Powder for reconstitution, Oral 200 ml.....	0.0112 B
Eq. 250 mg base/5 ml Powder for reconstitution, Oral 100 ml.....	0.0194 B
Eq. 250 mg base/5 ml Powder for reconstitution, Oral 150 ml.....	0.0252 R
Eq. 250 mg base/5 ml Powder for reconstitution, Oral 200 ml.....	0.0154 B
Eq. 250 mg base, Tablet, Oral 100 .....	0.0578 B
Eq. 500 mg base, Tablet, Oral 100 .....	0.0818 B
 Perphenazine	
2 mg, Tablet, Oral 100.....	0.3623 B
4 mg, Tablet, Oral 100.....	0.4973 B
8 mg, Tablet, Oral 100.....	0.5993 B
16 mg, Tablet, Oral 100.....	0.8078 B
 Phendimetrazine Tartrate	
35 mg, Tablet, Oral 100.....	0.0675 M
 Phentermine Hydrochloride	
30 mg, Capsule, Oral 100 .....	0.0443 B
37.5 mg, Capsule, Oral 100 .....	0.1362 M
37.5 mg, Tablet, Oral 100 .....	0.0666 B
 Phenylephrine Hydrochloride; Promethazine Hydrochloride	
5 mg/5 ml; 6.25 mg/5 ml, Syrup, Oral 480 ml.....	0.0078 B
 Pindolol	
5 mg, Tablet, Oral 100.....	0.4313 B
10 mg, Tablet, Oral 100.....	0.5813 B
 Piroxicam	
10 mg, Capsule, Oral 100 .....	0.2093 B
20 mg, Capsule, Oral 100 .....	0.2513 B
 Potassium Chloride	
8 mg, Tablet, extended release, Oral 100 .....	0.0825 B
 Prazosin Hydrochloride	
Eq. 1 mg base, Capsule, Oral 100 .....	0.0638 B
Eq. 2 mg base, Capsule, Oral 100 .....	0.0743 B
Eq. 5 mg base, Capsule, Oral 100 .....	0.1193 B
 Prednisolone Sodium Phosphate	
Eq. 0.9% Phosphate, Solution/Drops, Ophthalmic 5 ml .....	1.1670 R
Eq. 0.9% Phosphate, Solution/Drops, Ophthalmic 10 ml .....	0.8535 R
Eq. 0.9% Phosphate, Solution/Drops, Ophthalmic 15 ml .....	0.5050 B
Eq. 0.11% Phosphate, Solution/Drops, Ophthalmic 5 ml .....	1.2360 B
 Prednisolone Sodium Phosphate; Sulfacetamide Sodium	
Eq. 0.25% Phosphate; 10%, Solution/Drops, Ophthalmic 5 ml .....	1.6500 M
Eq. 0.25% Phosphate; 10% Solution/Drops, Ophthalmic 10 ml .....	1.1025 M
 Prednisone	
1 mg, Tablet, Oral 100.....	0.0339 B
5 mg, Tablet, Oral 100.....	0.0263 B
10 mg, Tablet, Oral 100.....	0.0461 R
20 mg, Tablet, Oral 100.....	0.0743 B
50 mg, Tablet, Oral 100.....	0.1833 R
 Primidone	
250 mg, Tablet, Oral 100.....	0.0882 R
 Probenecid	
500 mg, Tablet, Oral 100.....	0.1154 B
 Procainamide Hydrochloride	
250 mg, Capsule, Oral 100 .....	0.0653 B
375 mg, Capsule, Oral 100 .....	0.0743 B
500 mg, Capsule, Oral 100 .....	0.0848 B
250 mg, Tablet, extended release, Oral 100 .....	0.1103 B

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<i>GENERIC NAME</i>	<i>GENERAL UPPER LIMIT/UNIT Source*</i>
500 mg, Tablet, extended release, Oral 100 .....	\$0.1418 B
750 mg, Tablet, extended release, Oral 100 .....	0.2213 B
<b>Promethazine Hydrochloride</b>	
6.25 mg/5 ml, Syrup, Oral 480 ml .....	0.0070 B
<b>Propantheline Bromide</b>	
15 mg, Tablet, Oral 100 .....	0.1692 B
<b>Proparacaine Hydrochloride</b>	
0.5%, Solution/Drops, Ophthalmic 15 ml .....	0.4990 B
<b>Propoxyphene Hydrochloride</b>	
65 mg, Capsule, Oral 100 .....	0.0488 B
<b>Propranolol Hydrochloride</b>	
60 mg, Capsule, extended release, Oral 100 .....	0.5993 B
80 mg, Capsule, extended release, Oral 100 .....	0.7275 B
120 mg, Capsule, extended release, Oral 100 .....	0.8993 B
160 mg, Capsule, extended release, Oral 100 .....	1.1843 B
10 mg, Tablet, Oral 100 .....	0.0143 B
20 mg, Tablet, Oral 100 .....	0.0165 B
40 mg, Tablet, Oral 100 .....	0.0324 B
60 mg, Tablet, Oral 100 .....	0.0248 B
80 mg, Tablet, Oral 100 .....	0.0263 B
90 mg, Tablet, Oral 100 .....	0.1625 R
<b>Pseudoephedrine Hydrochloride; Triprolidine Hydrochloride</b>	
30 mg/5 ml; 1.25 mg/5 ml, Syrup, Oral 480 ml .....	0.0072 M
60 mg; 2.5 mg, Tablet, Oral 100 .....	0.0284 B
<b>Quinidine Gluconate</b>	
324 mg, Tablet, extended release, Oral 100 .....	0.1725 B
<b>Quinidine Sulfate</b>	
200 mg, Tablet, Oral 100 .....	0.0893 B
300 mg, Tablet, Oral 100 .....	0.1493 B
<b>Selenium Sulfide</b>	
2.5%, Lotion/Shampoo, Topical 120 ml .....	0.0245 B
<b>Silver Sulfadiazine</b>	
1%, Cream, Topical 50 gm .....	0.1185 B
<b>Spironolactone</b>	
25 mg, Tablet, Oral 100 .....	0.0453 B
<b>Sulfacetamide Sodium</b>	
10%, Ointment, Ophthalmic 3.5 gm .....	0.8100 B
10%, Solution/Drops, Ophthalmic 2 ml .....	0.8344 B
10%, Solution/Drops, Ophthalmic 5 ml .....	0.3338 B
10%, Solution/Drops, Ophthalmic 15 ml .....	0.1050 B
30%, Solution/Drops, Ophthalmic 15 ml .....	0.3950 B
<b>Sulfamethoxazole; Trimethoprim</b>	
200 mg/5 ml; 40 mg/5 ml, Suspension, Oral 100 ml .....	0.0564 R
200 mg/5 ml; 40 mg/5 ml, Suspension, Oral 480 ml .....	0.0122 B
400 mg; 80 mg, Tablet, Oral 100 .....	0.0743 B
800 mg; 160 mg, Tablet, Oral 100 .....	0.0893 B
<b>Sulfasalazine</b>	
500 mg, Tablet, Oral 100 .....	0.1163 B
<b>Sulfinpyrazone</b>	
200 mg, Capsule, Oral 100 .....	0.2813 R
100 mg, Tablet, Oral 100 .....	0.1349 R
<b>Sulfisoxazole</b>	
500 mg, Tablet, Oral 100 .....	0.0999 R
<b>Sulindac</b>	
150 mg, Tablet, Oral 100 .....	0.2513 B
200 mg, Tablet, Oral 100 .....	0.2925 B
<b>Temazepam</b>	
15 mg, Capsule, Oral 100 .....	0.0473 B
30 mg, Capsule, Oral 100 .....	0.0540 B

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New Developments

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<i>GENERIC NAME</i>	<i>GENERAL UPPER LIMIT/UNIT Source</i>
Tetracycline Hydrochloride	
250 mg, Capsule, Oral 100 .....	\$0.0330 B
500 mg, Capsule, Oral 100 .....	0.0488 B
125 mg/5 ml, Syrup, Oral 480 ml .....	0.0188 R
Theophylline	
80 mg/15 ml, Elixir, Oral 480 ml .....	0.0055 B
80 mg/15 ml, Syrup, Oral 480 ml .....	0.0372 M
100 mg, Tablet, extended release, Oral 100 .....	0.0638 B
200 mg, Tablet, extended release, Oral 100 .....	0.0938 B
300 mg, Tablet, extended release, Oral 100 .....	0.1200 B
Thioridazine Hydrochloride	
10 mg, Tablet, Oral 100 .....	0.0369 B
15 mg, Tablet, Oral 100 .....	0.0482 B
25 mg, Tablet, Oral 100 .....	0.0503 B
50 mg, Tablet, Oral 100 .....	0.0713 B
100 mg, Tablet, Oral 100 .....	0.1118 B
150 mg, Tablet, Oral 100 .....	0.2147 B
200 mg, Tablet, Oral 100 .....	0.2423 B
30 mg/ml, Concentrate, Oral 120 ml .....	0.1075 B
100 mg/ml, Concentrate, Oral 120 ml .....	0.4455 R
Thiothixene	
1 mg, Capsule, Oral 100 .....	0.0975 B
2 mg, Capsule, Oral 100 .....	0.1275 B
5 mg, Capsule, Oral 100 .....	0.1823 B
10 mg, Capsule, Oral 100 .....	0.2693 B
Thiothixene Hydrochloride	
Eq. 5 mg base/ml, Concentrate, Oral 120 ml .....	0.2094 B
Timolol Maleate	
5 mg, Tablet, Oral 100 .....	0.1650 B
10 mg, Tablet, Oral 100 .....	0.2250 B
20 mg, Tablet, Oral 100 .....	0.5333 B
Tolazamide	
100 mg, Tablet, Oral 100 .....	0.0593 B
250 mg, Tablet, Oral 100 .....	0.0938 B
500 mg, Tablet, Oral 100 .....	0.1793 B
Tolbutamide	
500 mg, Tablet, Oral 100 .....	0.0413 B
Tolmetin Sodium	
Eq. 400 mg base, Capsule, Oral 100 .....	0.3263 B
Eq. 600 mg base, Tablet, Oral 100 .....	0.8993 B
Trazodone Hydrochloride	
50 mg, Tablet, Oral 100 .....	0.0773 B
100 mg, Tablet, Oral 100 .....	0.1275 B
150 mg, Tablet, Oral 100 .....	0.6419 B
Triamcinolone Acetonide	
0.025%, Cream, Topical 15 gm .....	0.0750 B
0.025%, Cream, Topical 80 gm .....	0.0328 B
0.025%, Cream, Topical 454 gm .....	0.0198 M
0.1%, Cream, Topical 15 gm .....	0.0750 B
0.1%, Cream, Topical 80 gm .....	0.0411 B
0.1%, Cream, Topical 454 gm .....	0.0392 B
0.5%, Cream, Topical 15 gm .....	0.1960 B
0.025%, Lotion, Topical 60 ml .....	0.1112 B
0.1%, Lotion, Topical 60 ml .....	0.1150 B
0.025%, Ointment, Topical 15 gm .....	0.0750 B
0.025%, Ointment, Topical 80 gm .....	0.0354 B
0.1%, Ointment, Topical 15 gm .....	0.0750 B
0.1%, Ointment, Topical 80 gm .....	0.0525 R
0.1%, Ointment, Topical 454 gm .....	0.0461 B
0.5%, Ointment, Topical 15 gm .....	0.2690 M
0.1%, Paste, Dental 5 gm .....	0.8550 B
Trifluoperazine Hydrochloride	

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<b>GENERIC NAME</b>	<b>GENERIC UPPER LIMIT/UNIT Source*</b>
Eq. 2 mg base, Tablet, Oral 100 . . . . .	\$0.3233 B
Eq. 5 mg base, Tablet, Oral 100 . . . . .	0.3812 B
Eq. 10 mg base, Tablet, Oral 100 . . . . .	0.4787 B
Trimethoprim	
100 mg, Tablet, Oral 100 . . . . .	0.1703 B
200 mg, Tablet, Oral 100 . . . . .	0.2775 B
Tropicamide	
0.5%, Solution/Drops, Ophthalmic 2 ml . . . . .	1.8188 B
0.5%, Solution/Drops, Ophthalmic 15 ml . . . . .	0.2790 B
1%, Solution/Drops, Ophthalmic 2 ml . . . . .	2.1375 B
1%, Solution/Drops, Ophthalmic 15 ml . . . . .	0.3200 B
Valproic Acid	
250 mg, Capsule, Oral 100 . . . . .	0.1575 B
250 mg/5 ml, Syrup, Oral 480 ml . . . . .	0.0780 B
Verapamil Hydrochloride	
40 mg, Tablet, Oral 100 . . . . .	0.0415 R
80 mg, Tablet, Oral 100 . . . . .	0.0563 B
120 mg, Tablet, Oral 100 . . . . .	0.0825 B
180 mg, Tablet, extended release, Oral 100 . . . . .	0.9728 B
240 mg, Tablet, extended release, Oral 100 . . . . .	0.9645 B
Vitamin A	
50,000 usp units, Capsule, Oral 100 . . . . .	0.0422 M

**[¶ 42,771] Billing Procedure for Multiple Vaccinations.**

*Program Memorandum (Intermediaries/Carriers), HCFA Pub. 60 A/B, Transmittal No. AB-94-7, November 1994.*

**Medicare: Billing Procedure**

**Billing instructions—Special billing situations—Influenza vaccinations.**—To ensure that Medicare beneficiaries who receive influenza vaccinations in mass immunization settings continue to do so, HCFA has provided instructions for “mass immunizers” to use a roster billing procedure to bill the Medicare program. This procedure is a response to the concern over paperwork requirements expressed by some public health clinics and other entities that do not generally provide Medicare-covered services. To qualify for roster billing, immunization of at least five beneficiaries on the same date is required. The procedure has been available since November 1993, but several changes, effective October 1, 1994, are described below, including the use of roster billing by Medicare Part A providers other than independent rural health clinics and freestanding federally qualified health centers.

See ¶ 3126, ¶ 4080, and ¶ 10,219.

A recent *Intermediaries Manual* transmittal on the billing procedure for these vaccinations was reported at 1994-1 Transfer Binder ¶ 42,242.

**SUBJECT:** Billing Changes for Influenza Virus, Pneumococcal Pneumonia and Hepatitis B Vaccines and Their Administration—ACTION

**Background**

Over the years, Congress has expanded Medicare Part B coverage into the preventive services area. As a result of Public Law (PL) 96-611, Part B of Medicare began to cover pneumococcal pneumonia vaccine (PPV) and its administration. Coverage was effective July 1, 1981, and provided 100 percent payment of the Medicare allowed amount (i.e., no Medicare deductible or coinsurance are applicable). The statute was enacted to protect the elderly from pneumococcal pneumonia.

Later, P.L. 98-369, expanded Medicare Part B coverage to include hepatitis B vaccine and its

administration. This coverage, effective for services on or after September 1, 1984, is subject to regular Medicare Part B coinsurance and deductible provisions. Payment for hepatitis B vaccine and its administration is available to Medicare beneficiaries who are at high or intermediate risk of contracting hepatitis B.

The most recent Medicare immunization coverage expansion was enacted through P.L. 100-203 which provides Medicare Part B coverage for influenza virus vaccine and its administration. Coverage became effective for services furnished on or after May 1, 1993, and like PPV and its administration, Medicare payment for influenza virus vaccine and its administration is at 100 percent of the Medicare-allowed amount. No Medicare coinsurance or deductible apply.

**¶42,771**